



COMDTINST 7000.3

MAY - 26 1990

COMMANDANT INSTRUCTION 7000.3

Subj: FINANCIAL MANAGEMENT PROGRAM STRATEGIC PLAN

1. **PURPOSE:** This instruction outlines the Coast Guard's strategic plan for the financial management program for the next three to five years.
2. **ACTION:** Area and district commanders; commanders of maintenance and logistics commands; commanding officers of Headquarters units; Commander, Coast Guard Activities Europe; and chiefs of offices and special staff divisions at Headquarters shall disseminate this instruction to all personnel who are involved in financial management.
3. **DISCUSSION:**
  - a. The Financial Management Division at Headquarters is committed to improving the quality of financial management support activities in the Coast Guard. These activities cut across all organizational boundaries and include processes and procedures governing budgeting, accounting, funds management, safeguarding financial resources, strengthening internal controls, and upgrading the quality of financial information used for decision making.
  - b. Accordingly, the financial management strategic planning process is a joint partnership between the program manager and related customers, who include users of financial information at individual field units, decision makers at larger commands and within other government entities, as well as the public. This partnership will form the basis

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for improving communication and cooperation within the financial management discipline.

c. Strategic planning is an ongoing and dynamic process to help achieve the goal of delivering improved financial services and to help us shape organizational focus. This focus will guide the fundamental decisions and actions of the Financial Management Division and the financial management community as a whole for the years to come.

d. The Financial Management Division's vision, mission and guiding principles statements are based on customer focus and are consistent with the Commandant's guidance published in his strategic agenda and vision statement. The division's statements form the foundation for the financial management program's broad business goals and specific objectives and are an integral part of the strategic plan.

e. The core of the financial management program's strategic plan includes 11 broad goals as well as corresponding supporting objectives. The goals cover the following critical areas:

- (1) Organizational structure,
- (2) Education, professional development and training,
- (3) Internal controls,
- (4) Communications with customers,
- (5) Fiscal performance measures,
- (6) Policy guidance,
- (7) Financial information needs,
- (8) Internal budget process/balanced funds distribution,
- (9) Integrated financial data,
- (10) Large Unit Financial System (LUFS), and
- (11) Finance Center controlled systems.

#### 4. RESPONSIBILITIES:

a. The Financial Management Division will spearhead the implementation of the strategic plan.

b. A team from the Financial Management Division will meet quarterly to review the strategic planning process and evaluate progress. The team will also meet annually to revise the strategic plan as necessary and develop an action plan for the next year's objectives. Input and/or participation in this review process from internal Coast Guard customers will be solicited beforehand.



R. O. HERR  
RESOURCE DIRECTOR/COMPTROLLER

Encl: (1) Financial Management Program Strategic Plan

**United States Coast Guard  
Financial Management Program  
Strategic Plan**

# Financial Management Program

## **VISION STATEMENT**

As financial management professionals, we provide timely and effective financial services which meet our customers' needs.

Striving for continuous improvement, we proactively furnish sound advice and leadership on many diverse financial issues.

We are committed to developing a highly trained financial management work force which maintains a high degree of customer satisfaction.

# Financial Management Program

## **MISSION STATEMENT**

We administer and oversee the Coast Guard's financial business practices in support of Coast Guard missions. For decision-makers at all levels of the organization, we provide understandable policy and guidance; ensure availability of accurate, timely and useful information; develop efficient, user-friendly financial systems; promote the development and use of fiscal performance measures; and foster the effective use of the Coast Guard's financial resources.

# Financial Management Program

## **GUIDING PRINCIPLES**

1. We are committed to continuous improvement of our policies, processes and procedures.
2. We will promote effective use of the Coast Guard's financial resources.
3. We will maximize effective and efficient use of current technology.
4. We will foster an environment which encourages employee pride and innovation.
5. We are committed to establishing teamwork and communications with our customers to provide quality and timely service.
6. Timely, accurate and relevant financial data is our most important product.
7. Professional development and training are cornerstones of our success.
8. Our professional integrity will not be compromised.

# **FINANCIAL MANAGEMENT PROGRAM STRATEGIC GOALS AND OBJECTIVES**

**Goal Number One**

**DEVELOP A RECOMMENDED EFFECTIVE ORGANIZATIONAL STRUCTURE FOR  
FINANCIAL MANAGEMENT ACTIVITIES**

**Action Office: G-CFM-1**

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**Objectives:**

Identify current problem areas with financial management organizational structure in the field – 31 Jul 1993

Identify performance measures – 31 Oct 1993

Develop model financial management staff in the field – 31 Dec 1993

**Goal Number Two**

**IMPLEMENT A SYSTEM OF EDUCATION, PROFESSIONAL DEVELOPMENT AND  
TRAINING FOR FINANCIAL MANAGEMENT PERSONNEL**

**Action Office: G-CFM-1**

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**Objectives:**

For appropriate billets/positions, determine skills required to perform duties –  
30 Jun 1993

Identify appropriate training that allows billets/positions to acquire entry-level and  
continuing/advanced skills – 31 July 1993

Identify and close gaps between existing skills and available training – 30 Sep 1993

Obtain sufficient training resources from the budget – 30 Apr 1994

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Establish responsive critical job elements and related job performance expectations;  
realistically reward related performance for billets/positions under the CFO –  
30 Sep 1993

Develop a career planning manual which will include a list of advanced training and  
education opportunities – 31 Dec 1993.

**Goal Number Three**

**IMPROVE INTERNAL CONTROLS AND MONITOR THE HEALTH OF FINANCIAL SYSTEMS**

**Action Office: G-CFM-3**

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**Objectives:**

Establish and prioritize a list of existing processes requiring internal control standards – 31 Dec 1993

Develop and publish internal control standards for existing high risk areas and new systems – 30 Jun 1994

Offer limited consulting service to field regarding financial management issues – ongoing

Implement review programs evaluating effectiveness of internal controls for new systems and high risk areas – ongoing

Develop and publish standards for low risk areas – 31 Dec 1994

Implement review programs evaluating effectiveness of internal controls for low risk areas – 31 Dec 1994

**Goal Number Four**

**PROMOTE COMMUNICATIONS WITH OUR CUSTOMERS TO FOSTER  
TEAMWORK**

**Action Office: G-CFM-1**

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**Objectives:**

Identify internal and external customers – 28 Feb 1993

Survey customers to establish a baseline of current versus desired state – 30 Apr 1993

Identify gaps and develop a matrix that matches communication vehicles with customer needs – 28 May 1993

Implement a strategy that matches communication vehicles with customer needs – 30 Jun 1993

**Goal Number Five**

**DEVELOP AND PROMOTE FISCAL PERFORMANCE MEASURES**

**Action Office: G-CFM-3**

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**Objectives:**

Identify, establish, and implement mandatory performance measures – ongoing

Publish a document defining performance measures and promoting their use –  
30 Sep 1993

Review by senior management of mandatory fiscal performance measures – done  
(ongoing annually)

Identify, establish, and implement non-mandatory performance measures – 30 Sep 1994

Review by senior management of non-mandatory fiscal performance measures –  
annually thereafter

**Goal Number Six**

**ISSUE DETAILED POLICY GUIDANCE ON ALL ASPECTS OF USCG FINANCIAL  
MANAGEMENT PROGRAM**

**Action Office: G-CFM-1**

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**Objectives:**

Establish a working group to review requirements and identify policy needs –  
18 Feb 1993

Prioritize listing of policy guidance topics – 19 Feb 1993

Assign responsibility to write appropriate policy – 28 Feb 1993

Publish highest priority policy guidance – 30 June 1993

Publish other policy guidance – 31 Dec 1993

**Goal Number Seven**

**DEFINE AND ACCOMMODATE FINANCIAL INFORMATION NEEDS**

**Action Office: G-CFM-3**

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**Objectives:**

Survey/interview managers at all levels to determine their financial information needs. Based on results, provide managers with a sample of existing financial information and reports – 31 Jul 1993

Determine regulatory and statutory financial information needs – 30 Sep 1993

Determine the most likely ad hoc information needs – 30 Sep 1993

Accommodate the information needs of customers, as identified in the three objectives above – 30 Sep 1994

**Goal Number Eight**

**ENHANCE INTERNAL BUDGET PROCESS AND BALANCED FUNDS  
DISTRIBUTION**

**Action Office: G-CFM-2**

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**Objectives:**

Ensure balanced funding distribution among Allotment Target Units through analysis of spending plans and the examination of regional COLA distributions – 30 Sep 1993

Improve and formalize the automated processes used to distribute OE funding – 31 Mar 1994

Improve our ability to analyze actual obligations/expenditures against budget – 30 Jun 1994

Ensure balanced funding distribution among Allotment Target Units – 30 Sep 1994

**Goal Number Nine**

**INTEGRATE FINANCIAL DATA**

**Action Office: G-CFM-3**

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**Objectives:**

Identify information systems throughout the Coast Guard which contain financial information (e.g. NIPS, CUPS, JUMPS, etc.) – done

Analyze various systems to identify source of information that users need – 31 Mar 1994

Coordinate with system program managers CFO Act compliance – 30 Jun 1994

Coordinate development of software links to provide "logical access" to the data, in accordance with Coast Guard architectural standards – FY93 through FY97

**Definition:**

"Logical access allows financial data from various systems to be viewed by a large circle of users as though the data resided on a common data base."

Extract essential financial data elements to meet user needs – ongoing from FY93

**Goal Number Ten**

**IMPROVE, SIMPLIFY AND MAXIMIZE USE OF LUFS**

**Action Office: G-CFM-3**

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**Objectives:**

Provide for continuous LUFS improvements identified through user input provided by an advisory committee and via survey. Realize improvements through software updates already underway – ongoing

Encourage use of LUFS through marketing strategies, developing alternative supporting organizational models, and by enforcing use of LUFS – ongoing

Develop and field enhanced LUFS training aides – 31 Dec 1994

Explore alternatives to LUFS; prepare cost benefit analysis – 31 Dec 1994

Institutionalize training through preparation of alternatives based on customer input – 31 Dec 1995

**Goal Number Eleven**

**IMPROVE DAFIS AND FINCEN CONTROLLED SYSTEMS**

**Action Office: FINCEN**

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Outlined in USCG FINCEN 5-Year Strategic Plan

Appropriate details will be promulgated separately